				r Fiscal 2003 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	Nonexch.	Additional Information Required
SO	ources	Used	to Financ	ce Activities:			
ıdg	getary	Resou	rces Obl	igated			
4	Oblia	otiono	Inguirrad	 (Must = SBR line 8)			
			4801	Undelivered Orders - Obligations, Unpaid			
			4802	Undelivered Orders - Obligations, Oripaid Undelivered Orders - Obligations, Prepaid/Advance			
	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
	Pre		4902	Delivered Orders - Obligations, Paid			
	Pre	E	4903	Authority Outlayed Not Yet Disbursed			
	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	Е	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			
_	1	0	-1: A41	and the Form Official Collections and Bosonics (March CDD line 2.4)			
				nority From Offsetting Collections and Recoveries (Must = SBR line 3, 4) Liquidation of Deficiency - Offsetting Collections			
	_			Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
_	1 10		7221	offillion officers without Advance			expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2			4225	Appropriation Trust Fund Expenditure Transfers - Receivable			, ,
			4251	Reimbursements and Other Income Earned - Receivable			
			4252	Reimbursements and Other Income Earned - Collected			
	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	Е	4261	Actual Collections of Business-Type Fees			
2	Pre	Е	4262	Actual Collections of Loan Principal			
			4263	Actual Collections of Loan Interest			
			4264	Actual Collections of Rent			
			4265	Actual Collections of Refit Actual Collections From Sale of Foreclosed Property			
		E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
	Pre	E	4271	Actual Program Fund Subsidy Collected			
_]	-		- total			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
			4276	Actual Collections From Financing Fund			
		E	4277	Other Actual Collections - Federal			
		E-B	4281	Actual Program Fund Subsidy Receivable			
				Interest Receivable From Treasury			+

State	ement	of Fina	ancing to	r Fiscal 2003 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							<u> </u>
2	Pre Pre	E-B	4285	Receivable From the Liquidating Fund			
		E-B	4286	Receivable From the Financing Fund			
	Pre	E-B	4287	Other Federal Receivables			
2	2 Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
			_	Recoveries			
2	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
_		-	1072	Obligations, Refunds Collected			
	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
	11 10	-	7371	Downward Adjustificities of Frior-Tear Oripaid Delivered Orders - Obligations, Necoveries			
	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
	1116	-	4312	Collected			
		<u> </u>		Collected			
	1	<u> </u>					
	Oblin		Not of O	Manthing Collections and Resources			
<u>3</u>		ations	CALC (1	offsetting Collections and Recoveries			
	9	1	CALC (1	- 2) I			
	1						
	Local	Officett	ing Bossi	pts (Must = SBR line 16)			Should equal deposits to Treasury on SF 224,
4	Less.	Onsen	ing Recei	pts (must = 3BK line 10)			
							FMS 1219, and FMS 1220. Excludes amounts
							related to the change in receivables and in
							related allowances. Revenue collected and
							distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	Е	5109	Contra Revenue for Goods Sold			
4	Pre	Е	5200	Revenue From Services Provided			
4	Pre	Е	5209	Contra Revenue for Services Provided			
4	Pre	Е	5310	Interest Revenue			
		Е	5319	Contra Revenue for Interest			
		E	5320	Penalties, Fines, and Administrative Fees Revenue			
	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
	Pre	E	5400	Benefit Program Revenue			
	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
	Pre	E	5500	Insurance and Guarantee Premium Revenue			
	_						
	Pre	Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
	Pre	Е	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	Е	5800	Tax Revenues Collected			
	Pre	Е	5801	Tax Revenue Accrual Adjustment			
	Pre	E	5809	Contra Revenue for Taxes			
		E	5890	Tax Revenues Refunded			
	Pre	E	5900	Other Revenue			
	Pre	E	5909	Contra Revenue for Other Revenue			<u> </u>
-		-	5500	Contra Novolido los Otrios Novolido			+
-	Net C	hligat	ions			+	
5		Julyat	CALC (3	1			+
0	<u>'l</u>		IOUFO (3	- I			

					USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Vo			USSGL	USSGL Account	Federal/	Exch./	
$\overline{}$	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
,							
<u> Other</u>	r Reso	ources					
	Dono	tiono	nd Forfe	itures of Premarty (Must - CNP line 42)			
	Pre	E	5610	itures of Property (Must = CNP line 12) Donated Revenue - Nonfinancial Resources			
			5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
!	_						properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
	Tue	-f	10	haut Daimhungamant (, () (Must., CND III - 40)			
				hout Reimbursement (+/-) (Must = CNP line 13)			
			5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
-							
8	Imput	ted Fir	ancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
8	Pre	E	5780	Imputed Financing Sources			
) (Must = CNP line 15)			
			5790	Other Financing Sources			No budgetary impact
		Е	5799	Adjustment of Appropriations Used			
			5900	Other Revenue		T	No budgetary impact.
			5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
-		Е	7110	Gains on Disposition of Assets		Т	No budgetary impact.
		Е	7180	Unrealized Gains		Т	No budgetary impact.
		Е	7190	Other Gains		Т	No budgetary impact.
		Е	7210	Losses on Disposition of Assets		Т	No budgetary impact.
		Е	7280	Unrealized Losses		Т	No budgetary impact.
		E	7290	Other Losses		Т	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		Т	No budgetary impact.
	Not C	Mhe - D	0001:25	Lload to Finance Activities			
10	net O	uner R		S Used to Finance Activities			
		 	CALC (6)			
11	Total	Resou	ırces Use	ed to Finance Activities			
	, otal		CALC (5				
—			5, 120 (0	· · •,			
Reso	urces	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
				y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet P	rovided		
		E-B		Unfilled Customer Orders Without Advance			

State	ment	of Fin	ancing fo	r Fiscal 2003 Reporting			
					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							•
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
	1						
12	Pre	E	4222	Unfilled Customer Orders With Advance			Authority Type "T"
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			Net (Increases)/Decreases
	Pre	E-B		Undelivered Orders - Obligations, Prepaid/Advance Undelivered Orders - Obligations Transferred, Unpaid			Net (Increases)/Decreases
	Pre	E	4832	Unexpended Orders - Obligations Transferred - Prepaid/Advance			
12	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
10	Pre	E	1001	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
		E	4881 4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Oripaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	Pre	ᆮ	4882	Opward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
-							
- 40	_		T F	<u> </u>			
13	Keso	urces	Inat Fun	d Expenses Recognized in Prior Periods			
40*	D	_	0700	Others Francisco Net Demoides Budgeton Description			Nick debit belower for condensation
13^	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OF	₹-						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
				ollection of vendor overpayments may be reported as a resource that does			
				f operations on line 13. The amount reported on line 13 for vendor overpayments			
				o ways: (1) from the change in accounts receivable or (2) from the increase			
	to US	SGL a	account 6	790 recorded when the collection is received.			
	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
	Pre	E-B	2920	Contingent Liabilities			If net decrease
	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
				Sapria: 2000 Educiny			fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease

State	ment	of Fina	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
					•	Trial Balance	
		-		USSGL Account	Federal/	Exch./	
lo_	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
404	Due	E-B	2990	Other Liebilities			If yet decrees
	Pre Pre		2990	Other Liabilities Estimated Cleanup Cost Liability			If net decrease
13/			2995	Estimated Cleanup Cost Liability			If net decrease
	-OF						
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit balance.
_							balance.
				ancing sources that fund costs of prior periods cannot be derived from the change			
				ilities, an optional method is to record a decrease to future funded expenses,			
				00 and/or 6850, when funding becomes available. The decreases (credit balances) a	re reported		
	as fin	ancin	g source:	s that fund costs of prior periods.			
14	Buda	etary	Offsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
				ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
		Е	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only
	Pre	E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
	Pre	E	4262	Actual Collections of Loan Principal			Credit reform financing funds only
	Pre	E	4263	Actual Collections of Loan Interest			Credit reform financing funds only
	Pre	E	4264 4265	Actual Collections of Rent Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
	Pre	Е		· · ·			Credit reform financing funds only
	Pre	Е	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
	Pre	E	4271	Actual Program Fund Subsidy Collected			Credit reform financing funds only
	Pre	E	4273	Interest Collected From Treasury			Credit reform financing funds only
	Pre	Е	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
	Pre	E	4277	Other Actual Collections - Federal			Credit reform financing funds only
	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
140	Othe						Related to the portion of offsetting collections
146	Otnei	I					and receipts that is not reported on the Statement of Net Cost.
14B	Pre	Е	5310	Interest Revenue		Т	

State	ement	of Fina	ancing to	r Fiscal 2003 Reporting			<u></u>
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
14B	Pre	E	5319	Contra Revenue for Interest		Т	
14B	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		Т	
14B	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
		E	5400	Benefit Program Revenue		Т	
		E	5409	Contra Revenue for Benefit Program Revenue		† †	
		E	5600	Donated Revenue - Financial Resources			
		E	5609	Contra Revenue for Donations - Financial Resources			
		E	5800	Tax Revenues Collected			
		E	5801	Tax Revenue Accrual Adjustment		T*	
		E	5809	Contra Revenue for Taxes		T*	
		E	5890	Tax Revenues Refunded		T*	
		E	5900	Other Revenue		T T	
148	Pre	E	5909	Contra Revenue for Other Revenue		l	
	_	L					
				ance the Acquisition of Assets or Liquidation of Liabilities (+/-)			
15	Pre	E	8802	Purchases - Assets			
			1010				
		E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
		E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
		E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Purchase amount only
		E-B	1690	Other Investments	N		Purchase amount only
		E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing funds only
				Collected			
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
							,
15	Pre	E	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			Credit reform financing funds only
-01	-						
15		E-B	1511	Operating Materials and Supplies Held for Use			Purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Purchase amount only
			1521	Inventory Purchased for Resale			,
	Pre	E-B					Purchase amount only
		E-B	1522	Inventory Held in Reserve for Future Sale		-	Purchase amount only
		E-B	1523	Inventory Held for Repair		-	Purchase amount only
		E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Purchase amount only
		E-B	1525	Inventory - Raw Materials			Purchase amount only
		E-B	1526	Inventory - Work-in-Process			Purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Purchase amount only

State	ment	of Fin	ancing to	r Fiscal 2003 Reporting	,		
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
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15	Pre	E-B	1529	Inventory - Allowance			Purchase amount only. Use to adjust book value
				,			of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
	_			0			, , ,
	Pre	E-B		Stockpile Materials Held in Reserve			Purchase amount only
	Pre	E-B		Stockpile Materials Held for Sale			Purchase amount only
	Pre	E-B		Other Related Property			Purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
	Pre	E-B		Land and Land Rights			Purchase amount only
	Pre	E-B		Improvements to Land			Purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
15	Pre	E-B		Construction-in-Progress			Purchase amount only
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			Purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Purchase amount only
	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Purchase amount only. Use to adjust book value
				· · · · · · · · · · · · · · · · · · ·			of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Purchase amount only
	Pre	E-B		Accumulated Depreciation on Equipment			Purchase amount only. Use to adjust book value
				7 to Samual San Doproviduo (1 on Degapino)			of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Purchase amount only
	Pre	E-B		Accumulated Depreciation on Assets Under Capital Lease			Purchase amount only. Use to adjust book value
10	1 10		1013	Accountance Depressation on Access Officer Capital Leade			of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Purchase amount only
	Pre	E-B		Accumulated Amortization on Leasehold Improvements			Purchase amount only. Use to adjust book value
13	FIE	E-B	1029	Accumulated Amortization on Leasenoid improvements			of inventory upon disposition.
4.5	Dro	ΕЪ	1830	Internal Lies Coffuers			, , ,
	Pre Pre	E-B E-B		Internal-Use Software Internal-Use Software in Development			Purchase amount only
		E-B					Purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Purchase amount only. Use to adjust book value
4.5	_		4040	01 N . 10			of inventory upon disposition.
	Pre	E-B		Other Natural Resources			Purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Purchase amount only. Use to adjust book value
	_		1000				of inventory upon disposition.
	Pre	E-B		Other General Property, Plant, and Equipment			Purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
	Pre	E-B		Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Purchase amount only
	Pre	E-B	1690	Other Investments	N		Purchase amount only
	Pre	E-B		Delivered Orders - Obligations, Unpaid			Credit reform financing funds only

State	ment	of Fin	ancing fo	r Fiscal 2003 Reporting	r		
						ount Attributes/1	
						Trial Balance	
.ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
0	Post	Bal	Account	t Title	NonFed	Nonexch.	Additional Information Required
		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			Credit reform financing funds only
_							
_				ces that finance the acquisition of assets or liquidation of liabilities related to			
				erty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be		-	
				ange in the inventory/asset accounts, an optional method is to tag the asset transacti			
				The transactions identified thus far that affect "resources that finance the acquisition			
				n of liabilities" related to inventory and property, plant, and equipment include purcha			
				ayments, donations, transfers-in, transfers-out, and the book value of assets sold or o			
				ource is recognized for the proceeds of the sale. Agencies may also find it useful to			
				unts needed from these transactions in an agency-defined memorandum			
	accou	unt (90	000 series	s).			
	Note	that o	ther asse	et transactions that have yet to be identified may affect this line.			
	_		<u> </u>				
				es incurred when an asset is sold or disposed of and a budgetary resource is			
				ions exist for reporting the loss on the Statement of Financing. The first			
				the book value on line 15: Resources that Finance the Acquisition of Assets or Liquic	lation		
				clude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources. Then, or			
				book value of the asset less the loss. The second option is addressed in the "Special			
	Editio	n" of	the "FAS	AB News," dated August 1998, updated March 1999.			
	Comr	nent:	USSGL a	ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	te that other tra	nsactions	
	yet to	be id	entified n	nay also affect this line.			
	_		<u> </u>				
				tions for non-Government securities have not been completed. Changes to line 15			
	may I	e nec	essary o	nce the transactions are completed.			
			-				
			-				
16	Other	Reso	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations		 	
	Pre		4122	Authority Adjusted for Interest on Public Debt Securities			
	Pre		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable			Authority Type "T"
	Pre		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances			Authority Type "T"
	Pre		4170	Transfers - Current-Year Authority			Authority Type T
				•			Authority Type "T"
		E	4171	Transfers - Current-Year Authority - Receivable			Authority Type "T"
16	Pre	Е	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			Authority Type "T"

State	ement	of Fin	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
		Е	4931	Delivered Orders - Obligations Transferred, Unpaid			
16	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			Amounts related to transfers of investments, inventory and General and PPE.
	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			Amounts related to transfers of investments, inventory and General and PPE.
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	Е	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
	0		Th - 01-1				
				ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
	acco	unt /4	UU IS INCI	uded on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Poso	uroos Us	ed to Finance Items Not Part of the Net Cost of Operations			
	TOtal	Resu	CALC (1	2 16)			
			OALO (1	Z10)			
18	Total	Reso	urces Us	ed to Finance the Net Cost of Operations			
			CALC (1				
			,				
Com	poner	its of t	the Net C	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Com	poner	ts Red	quiring o	Generating Resources in Future Periods:			
19	Incre	ase in	Annual L	eave Liability			
19*			2220	Unfunded Leave			If net increase
	-OF	₹-					
19*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20	Incre	ase in	Environ	nental and Disposal Liability			
20*	Pre		2995	Estimated Cleanup Cost Liability			If net increase
	-OF	₹-					
20*	Pre		6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

State	ement	of Fin	ancing to	or Fiscal 2003 Reporting	110001 4		1
						ount Attributes/1	
				lugget 4		Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Accoun	t Title	NonFed	Nonexch.	Additional Information Required
21	How	ord/Do	woward	Reestimates of Credit Subsidy Expense (+/-)			
	Pre		6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
		E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
- '	1 10	_	0000	Tatule Funded Expenses			account balance. See line 13 for credit balance.
	-OF	₹-					
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21*	* Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
	-						
22	Incre	ase in	Exchang	l ge Revenue Receivable from the Public (Previous SOF 1F partial)			
	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
	Pre	E-B	1349	Allowance for Loss on Interest Receivable		Х	
22	Otho	r (+/-)					
	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
	Pre	E-B	2225	Unfunded FECA Liability			If net increase
	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
	Pre	E-B	2610	Actuarial Pension Liability			If net increase
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
	Pre	E-B	2920	Contingent Liabilities			If net increase
	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior
23	FIE	E-D	2940	Capital Lease Liability			to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	Е	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in
	-OF						Section 4.
22*	Pre	K-	6900	Futura Fundad Evpanaga			Debit account balance. See line 13 for credit
23	Pre	-	6800	Future Funded Expenses			balance. See line 13 for credit balance.
23*	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Debit account balance. See line 13 for credit
				Budget Authority (Unobligated)			balance.
	1	1	ļ				
			1				
	1	<u> </u>	1		l .		

State	ement	of Fin	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
			L				
	19-23	3* Com	ment: Fi	inancing sources yet to be provided may be derived using the change in certain liabil	ity accounts if		
	a net	increa	se result	ts. Another option is to use the debit balance of USSGL account 6800, "Future Funde	ed Expenses,"		
				unt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curr	ent-Year		
	Budg	jet Aut	nority (U	nobligated)."			
24	Total	Comr	onents o	I of Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24		1	CALC (1				
			07.120 (1				
Com	poner	its Not	Requirir	ng or Generating Resources:			
		1		<u> </u>			
25	Depr	eciatio	n and Ar	mortization			
		E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		Х	
				of the Public Debt			
25	Pre	E-B	1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public		X	
				Debt Securities			
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		X	
				the Public Debt			
25	Pre	Е	6710	Depreciation, Amortization, and Depletion			
				ets or Liabilities (+/-)			
26	Pre	Е	7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized
							upon sale or disposition of assets.
	Pre	Е	7180	Unrealized Gains			
26	Pre	Е	7190	Other Gains			
	Pre	E	7210	Losses on Disposition of Assets			
	Pre	E	7280	Unrealized Losses			
26	Pre	Е	7290	Other Losses			
	1	-	-				
27	Othe	r (. / \	-				
27	Pre	<u>r (+/-)</u> E	5310	Interest Revenue		X	Undistributed offsetting receipts: related to trust
21	FIE	[3310	IIIIGIGSI I/GVGIIUG		^	funds with exchange revenue.
27	Pre	Е	5319	Contra Revenue for Interest		X	Undistributed offsetting receipts: related to trust
21				Since its since for interest			funds with exchange revenue.
27	Pre	Е	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: related to trust
		Ī					funds with exchange revenue.
27	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		Х	Undistributed offsetting receipts: related to trust
							funds with exchange revenue.
27		Е	6720	Bad Debt Expense			Related to uncollectible noncredit reform
27	'Pre	E	6500	Cost of Goods Sold			

Statement of Financing for Fiscal 2003 Reporting

				Tribur 2000 Reporting	110001 4					
					USSGL Account Attributes/1					
					Adjusted	Trial Balance				
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./				
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.			
27	Pre	Е	7300	Extraordinary Items						
				tion for recording the decrease in cost that results from a receivable for a vendor						
	overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of									
	comp	onent	s of net c	ost of operations that will not require or generate resources.						
28	Total	Comp	onents o	f Net Cost of Operations That Will Not Require or Generate Resources						
			CALC (2	527)						
20	Total	Comr	ononts o	 f Net Cost of Operations That Will Not Require or Generate Resources in the Current	Pariod					
23	TOtal	Comp	CALC(24	•	renou					
			CALC(24	+ + 20)						
30	Net C	ost of	Operation	ns						
			CALC (1	8 + 29)						

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.	
	Shaded attributes are not applicable for budgetary accounts.
	Indicates the USSGL preferred crosswalk for this line.
	Please refer to the June 12, 2003, IRC meeting minutes for further discussion on the preferred method.

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.